



DONALD L. WOLFE, Director

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
www.ladpw.org

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

IN REPLY PLEASE

REFER TO FILE: **W-0**

June 29, 2006

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-72 (34-36), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2004-10
NEGOTIATED TAX EXCHANGE RESOLUTION
SUPERVISORIAL DISTRICT 5
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY:**

Adopt the enclosed Joint Resolution approving and accepting the negotiated
exchange of property tax revenue resulting from Annexation 40-72 (34-36).

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

We are recommending that your Board adopt the enclosed Joint Resolution approving
and accepting the negotiated exchange of property tax revenue resulting from
Annexation 40-72 (34-36), approximately 40.45 acres of vacant land in the
City of Palmdale, to the Los Angeles County Waterworks District No. 40,
Antelope Valley.

Implementation of Strategic Plan Goals

This action meets the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexation will pay all required fees associated with this project.

The Joint Resolution will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Antelope Valley Mosquito Abatement & Vector Control District, the Antelope Valley Resource Conservation District, the City of Palmdale, and the Antelope Valley-East Kern Water Agency to the Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2006-07.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

Adoption of the tax transfer Joint Resolution by your Board will allow the Local Agency Formation Commission (LAFCO) to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The tax transfer Joint Resolution has also been approved as to form by County Counsel.

The Honorable Board of Supervisors
June 29, 2006
Page 3

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of this recommendation, please return one adopted copy of this letter and one signed original of the Joint Resolution to Public Works, Waterworks and Sewer Maintenance Division, for submittal to LAFCO, and forward one adopted copy of the letter and Resolution to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE
Director of Public Works

MR:lm
BDL2240

Enc.

cc: Chief Administrative Office
County Assessor
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY
MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF PALMDALE, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-72 (34-36), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2004-10, TO THE LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Consolidated Fire Protection District; together with the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Palmdale have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-72 (34-36) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito Abatement & Vector Control District; Antelope Valley Resource Conservation District; Antelope Valley-East Kern Water Agency; and the City of Palmdale have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-72 (34-36) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-72 (34-36) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-72 (34-36).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

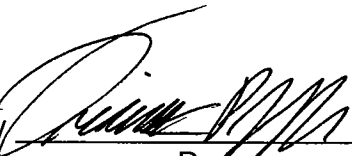
The foregoing Resolution was adopted on the _____ day of _____, 2006
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By  _____
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY
MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF PALMDALE, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-72 (34-36), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2004-10, TO THE LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley-East Kern Water Agency, and the City Council of the City of Palmdale have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-72 (34-36) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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2. For fiscal years commencing on or after July 1, 2006, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-72 (34-36) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).

3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-72 (34-36).

4. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

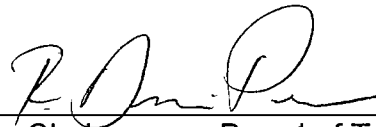
PASSED, APPROVED, AND ADOPTED this 22nd day of November, 2005, by the following vote:

AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
Abatement & Vector Control

ATTEST:


Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY
MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF PALMDALE, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
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DISTRICT NO. 40, ANTELOPE VALLEY

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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley–East Kern Water Agency, and the City Council of the City of Palmdale have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-72 (34-36) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 15th day of December, 2005, by the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

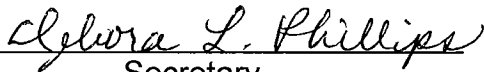
ABSENT: Leonard Griffin

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource Conservation District

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY
MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF
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WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of the Los Angeles County Waterworks District No. 40, Antelope Valley, and County of Los Angeles Consolidated Fire Protection District; together with the Board of Trustees of the Antelope Valley Mosquito Abatement & Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the Board of Directors of the Antelope Valley–East Kern Water Agency, and the City Council of the City of Palmdale have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-72 (34-36) to the Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

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PASSED, APPROVED, AND ADOPTED this 12th day of December, 2005, by the following vote:

AYES: Mayor Ledford and Councilmembers Lackey, Knight, Hofbauer, and

Dispenza

NOES: None

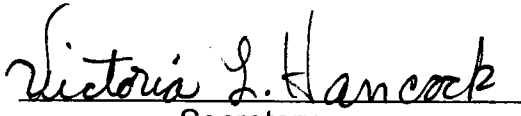
ABSENT: None

ABSTAIN: None



James C. Ledford Jr., Mayor
City of Palmdale

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF
LOS ANGELES, THE BOARD OF TRUSTEES OF THE ANTELOPE VALLEY
MOSQUITO ABATEMENT & VECTOR CONTROL DISTRICT, THE BOARD OF
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PASSED, APPROVED, AND ADOPTED this 20th day of December, 2005, by the following vote:

AYES: 6

NOES: 0

ABSENT: 1

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:



Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
6923
July 1, 2006
40-72(34-36) , LAFCO Designation 2004-10

Waterworks District # 40, Antelope Valley
Based on their 2004-05 Tax Sharing Ratios

0.013364537

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.273285520	27.3286%	0.013364537	0.003652335	-0.003757815	0.269527705
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000123787	0.0124%	0.013364537	0.000001654	0.000000000	0.000123787
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185910395	18.5910%	0.013364537	0.002484606	-0.002484606	0.183425789
7.31 L A C FIRE-FFW	0.007768808	0.7769%	0.013364537	0.000103827	0.000000000	0.007768808
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001880028	0.1880%	0.013364537	0.000025126	-0.000025126	0.001854902
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001026118	0.1026%	0.013364537	0.000013714	-0.000013714	0.001012404
225.01 CITY-PALMDALE TD #1	0.066294048	6.6294%	0.013364537	0.000885989	-0.000885989	0.065408059
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.020802148	2.0802%	0.013364537	0.000278011	-0.000278011	0.020524137
400.00 EDUCATIONAL REV AUGMENTATION FD	0.056520849	5.6521%	0.013364537	0.000755375	Exempt	0.056520849
400.01 EDUCATIONAL AUG FD IMPOUND	0.128939163	12.8939%	0.013364537	0.001723212	Exempt	0.128939163
400.15 COUNTY SCHOOL SERVICES	0.001535714	0.1536%	0.013364537	0.000020524	Exempt	0.001535714
400.21 CHILDREN'S INSTIL TUITION FUND	0.003047783	0.3048%	0.013364537	0.000040732	Exempt	0.003047783
593.01 PALMDALE SCHOOL DISTRICT	0.054610867	5.4611%	0.013364537	0.000729849	Exempt	0.054610867
593.06 CO.SCH.SERV.FD.- PALMDALE	0.009693866	0.9694%	0.013364537	0.000129554	Exempt	0.009693866
593.07 DEV CTR HDCPD MINOR PALMDALE	0.000919435	0.0919%	0.013364537	0.000012288	Exempt	0.000919435
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.105991347	10.5991%	0.013364537	0.001416525	Exempt	0.105991347
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000389403	0.0389%	0.013364537	0.000005204	Exempt	0.000389403
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.051829754	5.1830%	0.013364537	0.000692681	Exempt	0.051829754
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.029430967	2.9431%	0.013364537	0.000393331	Exempt	0.029430967
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.013364537	0.000000000	0.000000000	0.007445262
Total	1.000000000	100.0000%		0.013364537	-0.007445262	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
6923
July 1, 2006
40-72(34-36) , LAFCO Designation 2004-10
0.012235562

Waterworks District # 40, ACO FUND
Based on their 2004-05 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.269527705	26.9528%	0.012235562	0.003297823	-0.003394393	0.266133311
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000123787	0.0124%	0.012235562	0.000001515	0.000000000	0.000123787
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.183425789	18.3426%	0.012235562	0.002244318	-0.002244318	0.181181471
7.31 L A C FIRE-FFW	0.007768808	0.7769%	0.012235562	0.000095056	0.000000000	0.007768808
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.007445262	0.7445%	0.012235562	0.000091097	-0.000091097	0.007354165
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001854902	0.1855%	0.012235562	0.000022696	-0.000022696	0.001832207
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001012404	0.1012%	0.012235562	0.000012387	-0.000012387	0.001000017
186.01 CITY-LANCASTER TD #1	0.065408059	6.5408%	0.012235562	0.000800304	-0.000800304	0.064607754
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.020524137	2.0524%	0.012235562	0.000251124	-0.000251124	0.020273013
400.00 EDUCATIONAL REV AUGMENTATION FD	0.056520849	5.6521%	0.012235562	0.000691564	Exempt	0.056520849
400.01 EDUCATIONAL AUG FD IMPOUND	0.128939163	12.8939%	0.012235562	0.001577643	Exempt	0.128939163
400.15 COUNTY SCHOOL SERVICES	0.001535714	0.1536%	0.012235562	0.000018790	Exempt	0.001535714
400.21 CHILDREN'S INSTIL TUITION FUND	0.003047783	0.3048%	0.012235562	0.000037291	Exempt	0.003047783
593.01 PALMDALE SCHOOL DISTRICT	0.054610867	5.4611%	0.012235562	0.000668195	Exempt	0.054610867
593.06 CO.SCH.SERV.FD.- PALMDALE	0.009693866	0.9694%	0.012235562	0.000118610	Exempt	0.009693866
593.07 DEV CTR HDCPD MINOR PALMDALE	0.000919435	0.0919%	0.012235562	0.000011250	Exempt	0.000919435
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.105991347	10.5991%	0.012235562	0.001296864	Exempt	0.105991347
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000389403	0.0389%	0.012235562	0.000004765	Exempt	0.000389403
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.051829754	5.1830%	0.012235562	0.000634166	Exempt	0.051829754
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.029430967	2.9431%	0.012235562	0.000360104	Exempt	0.029430967

051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.012235562	0.000000000	0.000000000	0.006816320
Total	1.000000000	100.0000%		0.012235562	-0.006816320	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.